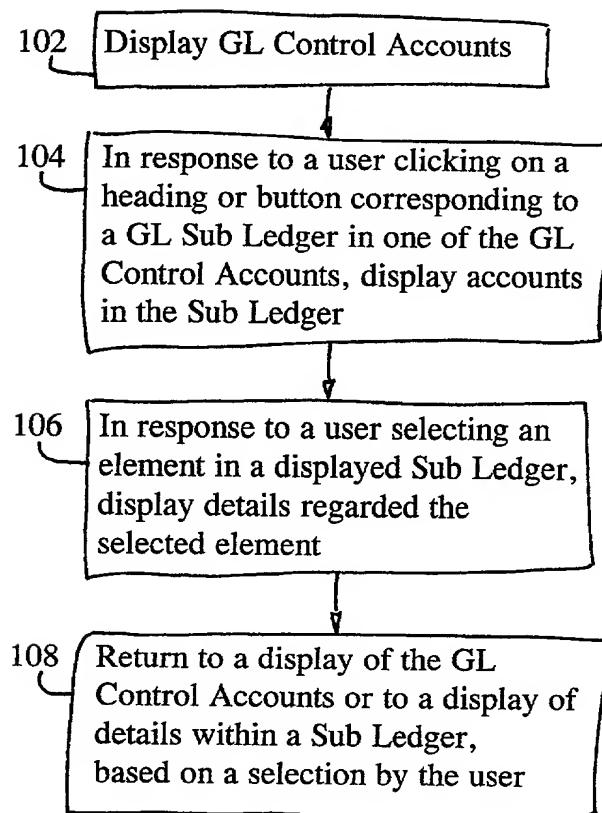


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FIG. 1





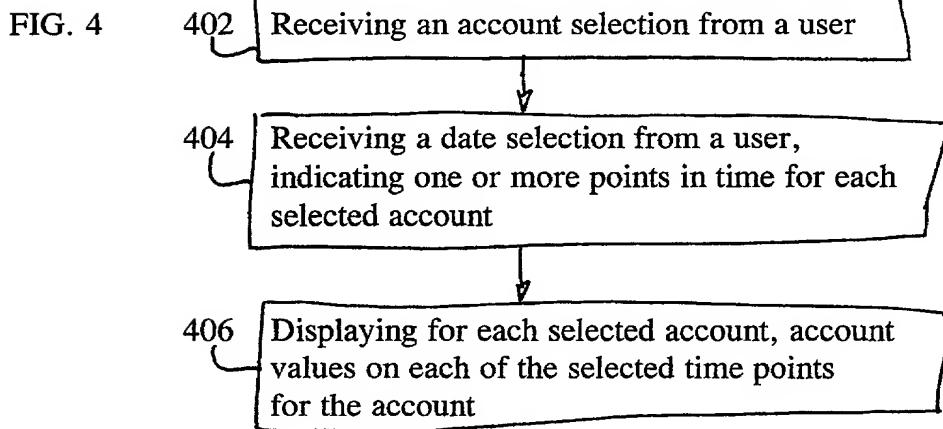
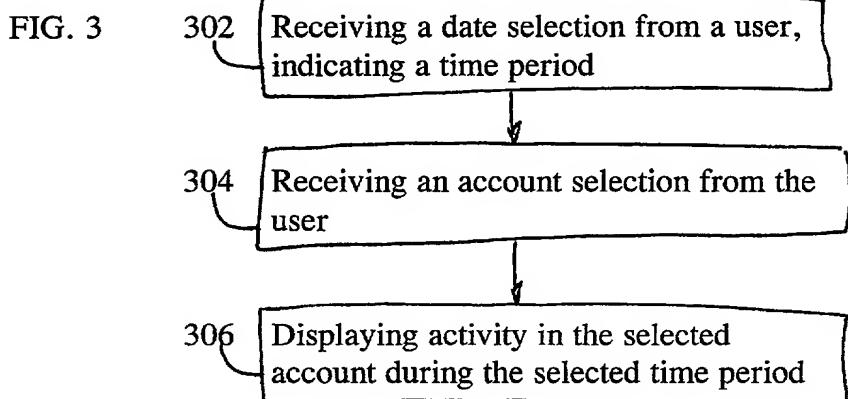
Beginning Balance Sheet	\$	Balance Sheet Transfer & Adjustment	\$	Income Statement	\$	Cash Statement	\$	Ending Balance Sheet	\$
2/1/01		H/V		H/V		H/V		H/V	
Cash	7,800.00	+/- Cash Adj.	0.00					+/- CASH CHANGE	1,150.00
Accounts Receivable	14,000.00	+/- Account Rec. Adj.	0.00	+/- Net Sales	19,900.00	+/- MR Collections	25,000.00	+/- Accounts Receivable	8,150.00
Inventory	4,758.00	+/- Cr Purch Inventory	10,000.00	-/ Cost of Goods Sold	5,500.00	+/- Csh. Pur. & Payroll	2,000.00	+/- Inventory	8,900.00
				= GROSS PROFIT	14,400.00				11,208.00
Oth Curr Assets	6,000.00	+/- Oth Curr Income Adj.	0.00	+/- Other Income	500.00	+/- Other Collections	250.00	+/- Oth Curr Assets	6,250.00
Account Pay.	7,771.00	+/- Cr Purch Inventory	10,000.00	-/ Trade Expenses	3,500.00	-/ Trade Payments	14,800.00	+/- Account Pay.	6,410.00
				= EBITDA	11,400.00				
Oth Curr Liabilities	4,000.00	+/- Oth Curr Liabilities Adj.	0.00	+/- Interest Expense	500.00	+/- Interest Paid	1,000.00	+/- Oth Curr Liabilities	3,500.00
PP&E	50,000.00	+/- PP&E Adj.	0.00			+/- PP&E Investment	4,000.00	+/- PP&E	54,000.00
Accum. Depr.	5,000.00	+/- Accum. Depr. Adj.	0.00	+/- Depreciation	5,000.00			+/- Accum. Depr.	10,000.00
Net PP&E	45,000.00							+/- Net PP&E	44,000.00
Intangible Asset	25,000.00	+/- Intangible Asset Adj.	0.00			+/- Int. Ass't. Investment	1,000.00	+/- Intangible Asset	26,000.00
Accum. Amort.	2,500.00	+/- Accum. Amort.	0.00	+/- Accum. Amort.	2,500.00	+/- Int. Ass't. Investment	-3,000.00	+/- Accum. Amort.	5,000.00
Net Int. Assets	22,500.00					+/- ST Loans Borrow		+/- Net Int. Assets	21,000.00
Accrued Tax Pay.	80.00	+/- Accrued Tax Pay. Adj.	0.00	+/- Income Taxes	1,200.00	-/ Taxes Paid	800.00	+/- Accrued Tax Pay.	1,200.00
Other LT Assets	5,000.00	+/- Other LT Asset Adj.	0.00			+/- Oth LT Asset Invest	1,000.00	+/- Other LT Assets	6,000.00
Short Term Debt	5,000.00	+/- Short Term Debt Adj.	0.00			+/- ST Loans Borrow	-3,000.00	+/- Short Term Debt	2,000.00
Long Term Debt	17,500.00	+/- Long Term Debt Adj.	0.00			+/- LT Debt Borrow	3,000.00	+/- Long Term Debt	20,500.00
Other LT Liab.	9,288.00	+/- Other LT Liab. Adj.	0.00					+/- Other LT Liab.	9,288.00
Capital	20,000.00	+/- Capital Adj.	0.00			+/- Additions To Capital	1,000.00	+/- Capital	21,000.00
Retained Earnings	40,000.00	+/- Retained Earnings Adj.	0.00	+/- NET INCOME	2,200.00	-/ Dividends	500.00	+/- Retained Earnings	41,700.00
TOT ASSETS	104,288.00	= TOT ASSETS ADJ.	10,000.00					+/- TOT ASSETS	105,598.00
TOT LIABILITIES	44,288.00	= TOT LIABILITIES ADJ.	10,000.00					+/- TOT LIABILITIES	42,898.00
OWNER'S EQUITY	60,000.00	= OWNER'S EQUITY ADJ.	0.00					+/- OWNER'S EQUITY	62,700.00
TOT LIAB + OE	104,288.00	= TOT LIAB + OE ADJ.	10,000.00					+/- TOT LIAB + OE	105,598.00
	OK		OK						OK

Fig. 23

Beginning Balance Sheet	\$	Transfer & Adjustment	Income Statement	\$	Cash Statement	\$	Indirect Cash Statement	\$	Ending Balance Sheet	\$
2/1/2001		HV		HV		HV		HV		HV
Cash										2/28/2001
7,000.00										
Cash Adj	0.00									
Amount Rec'd Adj	0.00	4+								
Accounts Receivable	14,000.00	4+								
Inventory	4,798.00	4+	(Cr) Prod Inventory							
On Our Assets	6,000.00	4+	(Or) Income Adj	0.00						
TOTAL OUR ASSETS	31,798.00		TOTAL CUR ASSETS	10,000.00						
PPE	50,000.00	4+	PPE Adj	0.00						
Accum Dep.	5,000.00	4+	Accum Dep Adj	0.00						
Net PPE	45,000.00		Net PPE	0.00						
Intangible Asset	25,000.00	4+	(Intangible Asset Adj)	0.00						
Accum Amrt.	2,500.00	4+	Accum. Amort Adj	0.00						
Net Int. Assets	22,500.00		Net Int. Assets	0.00						
Other LT Assets	5,000.00	4+	Other LT Asset Adj	0.00						
TOTAL ASSETS	104,298.00	4+	TOTAL ASSETS ADJ	10,000.00						
Accrued Pay.			(Cr) Prod Inventory	0.00						
On Our Liabilities Adj	0.00	4+	Trade Expenses	3,500.00	4+					
Accrued Tax Pay.	4,000.00	4+	Interest Expense	500.00	4+					
Accrued Tax Pay Adj	0.00	4+	Income Tax	1,200.00	4+					
Short Term Debt	5,000.00	4+	Short Term Debt Adj	0.00						
TOTAL CUR LIAB	17,500.00	4+	TOTAL CUR LIAB	10,000.00						
Long Term Debt	17,500.00	4+	Long Term Debt Adj	0.00						
Other LT Liab	9,288.00	4+	Other LT Liab Adj	0.00						
TOTAL LIAB	44,288.00	4+	TOT LIAB ADJ	10,000.00						
Capital	20,000.00	4+	Capital Adj	0.00						
Related Earnings	40,000.00	4+	Retained Earnings Adj	0.00						
TOT EQUITY	60,000.00	4+	TOT EQ ADJ	0.00						
TOT LIAB + OE	104,288.00	4+	TOT LIAB + OE	10,000.00						
	OK		OK							OK

Fig. 22

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FIG. 5

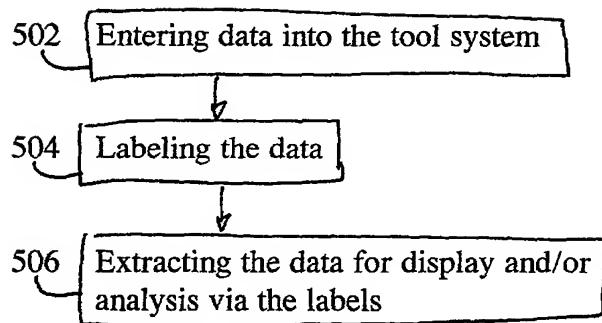
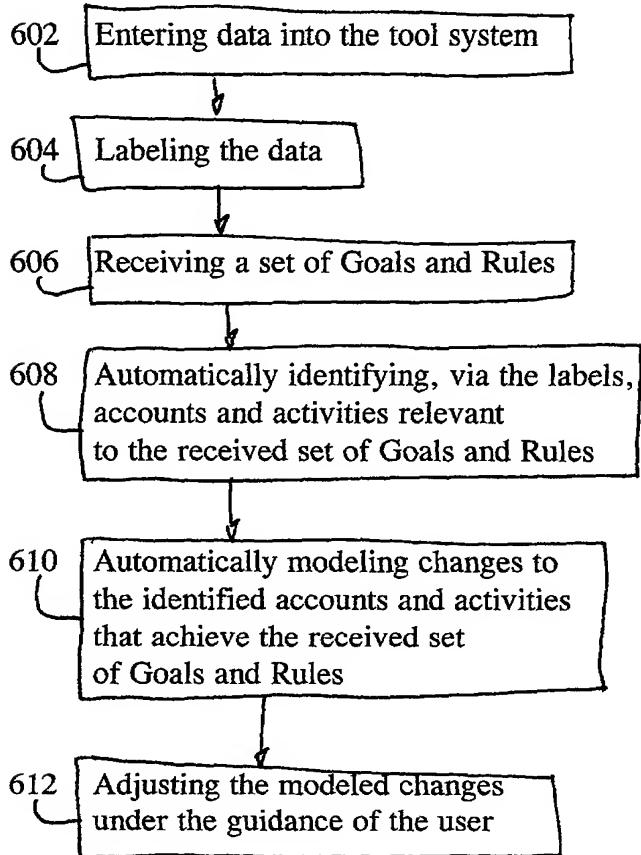
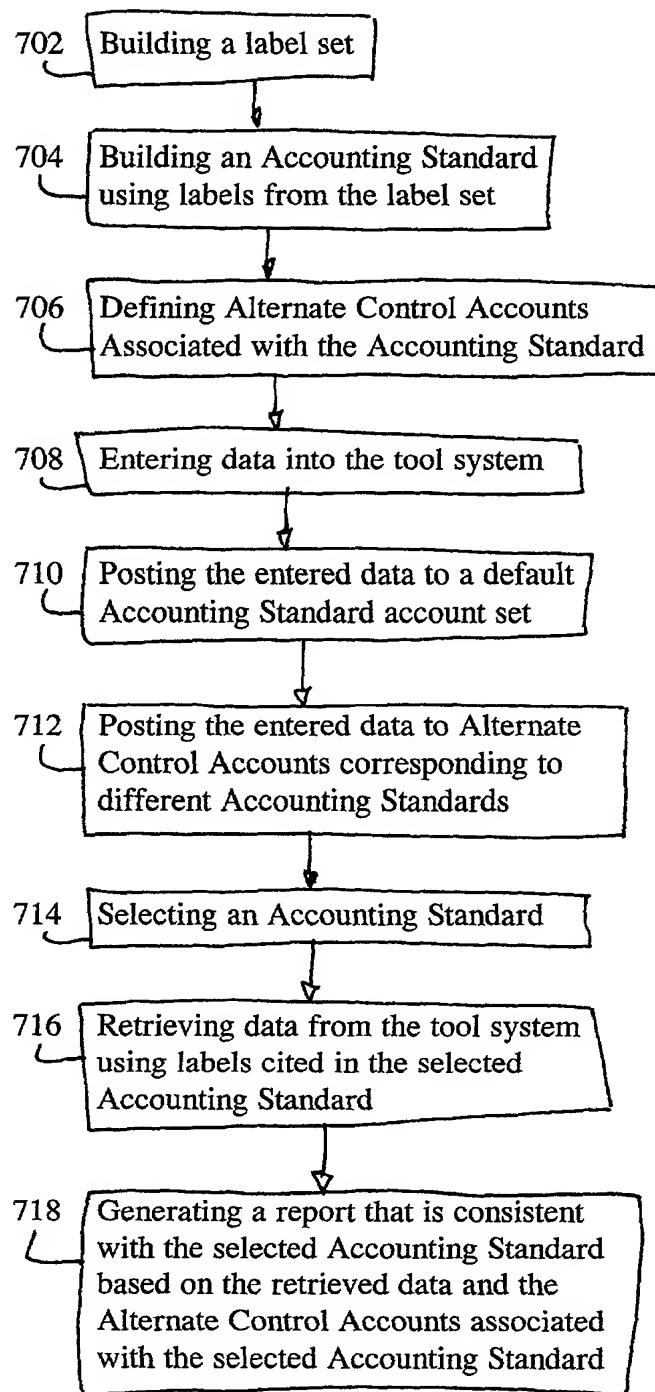


FIG. 6



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FIG. 7

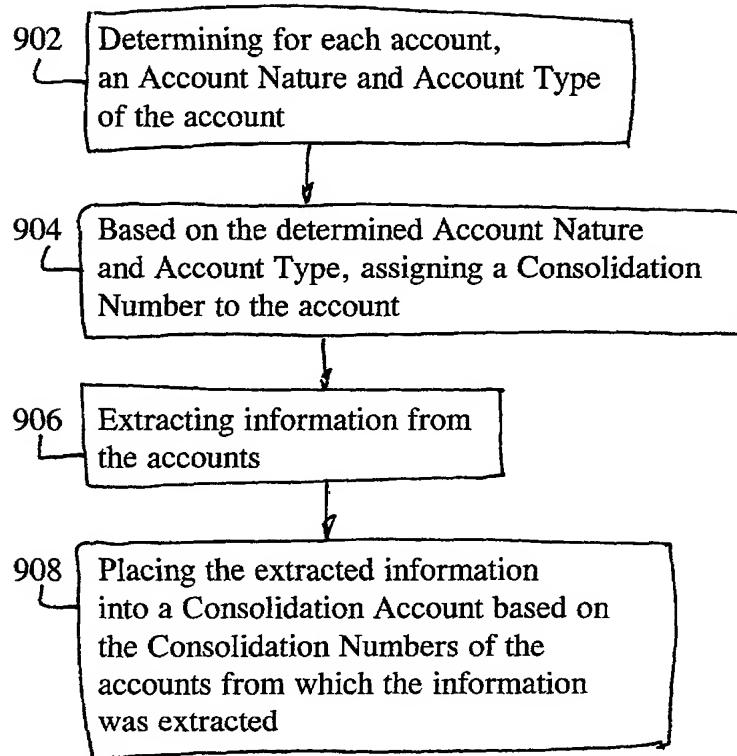


Division 1		Division 2		Division 3		Consolidation
1		1	Alt-1	1		1
2	Alt-2	2		2		2
3		3		3	Alt-3	3
4		4		4	Alt-4	4
5	Alt-5	5		5	Alt-5	5
6		6	Alt-6	6	Alt-6	6

FIG. 8

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FIG. 9



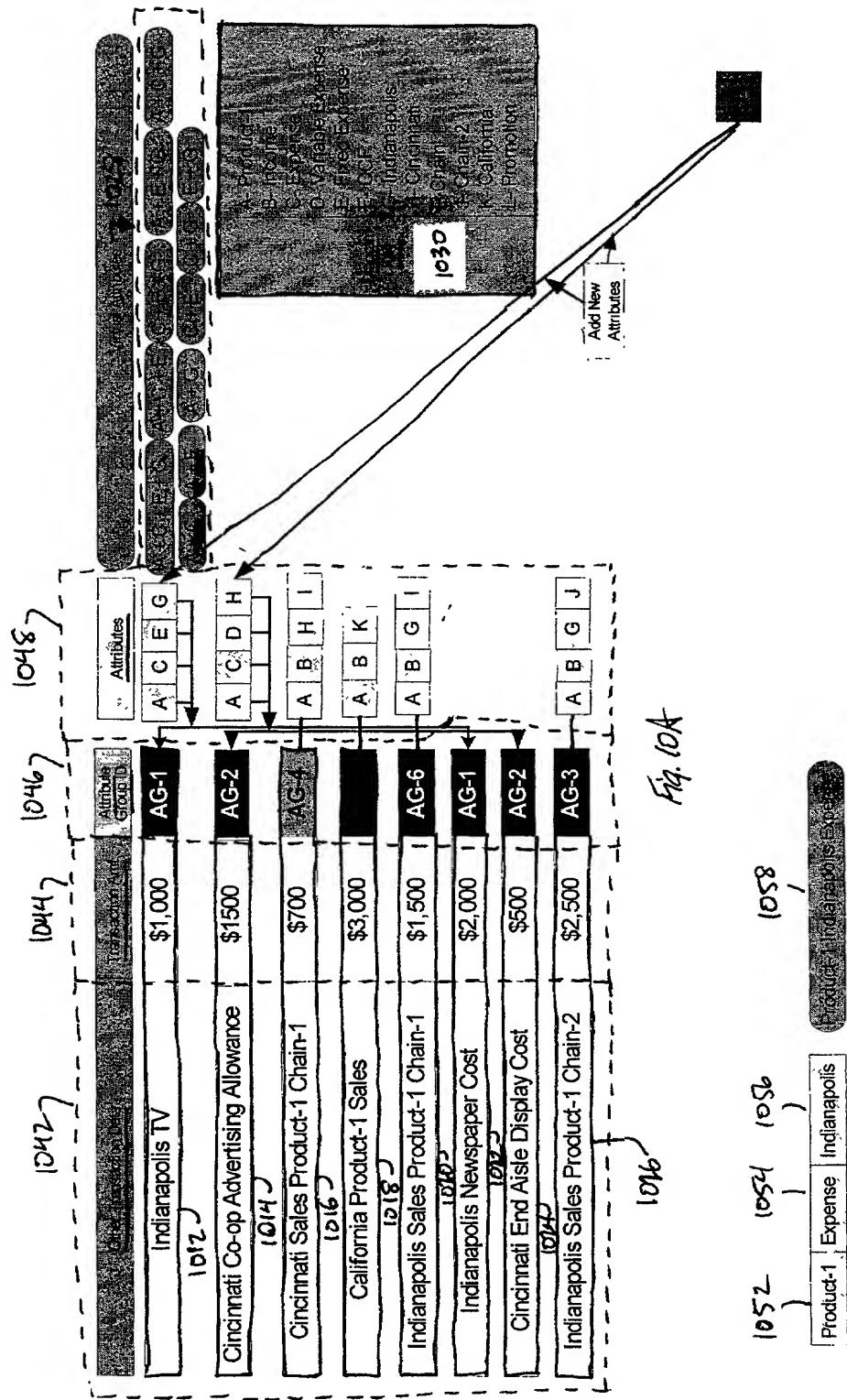
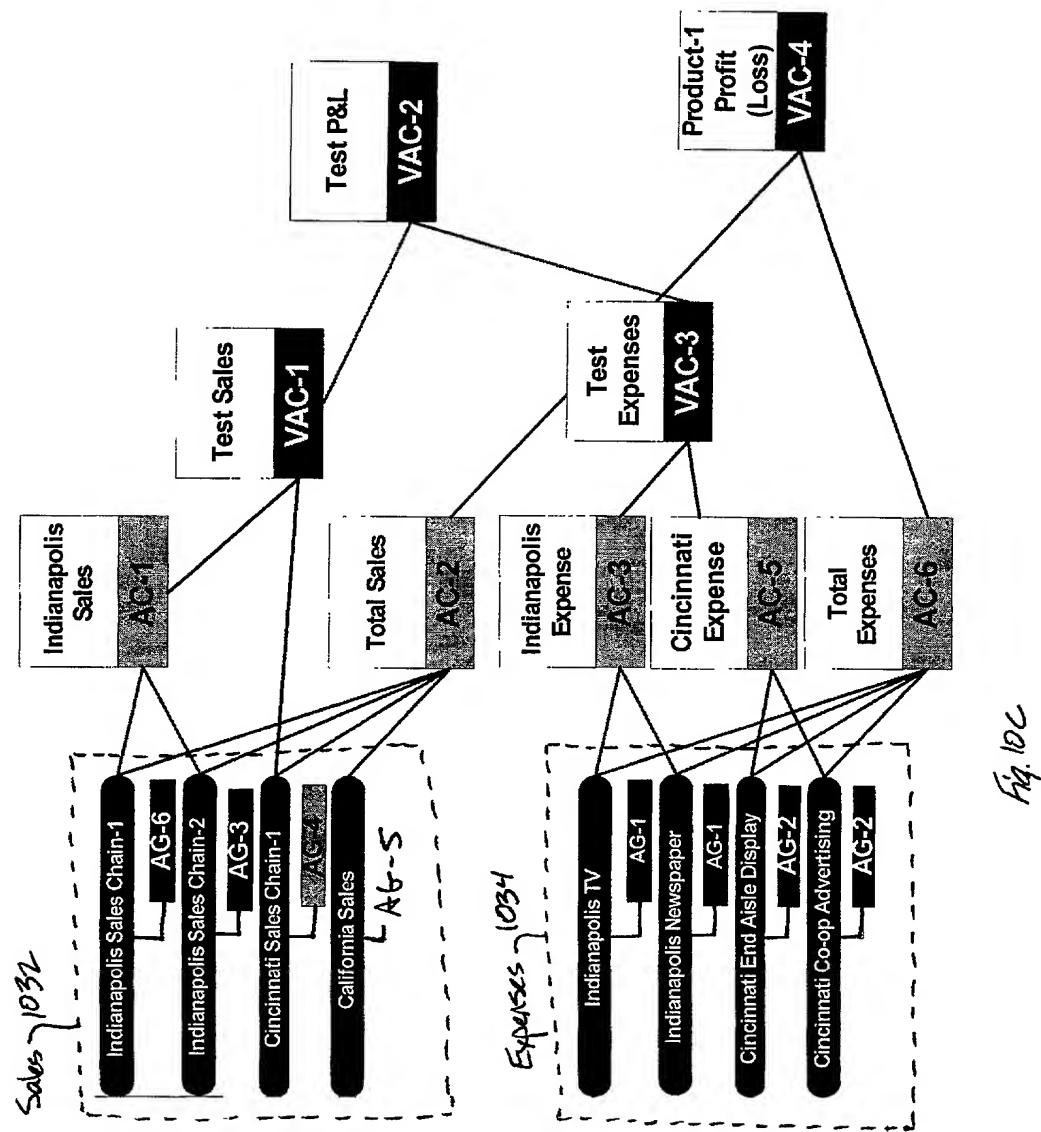


Fig. 10A

Fig. 10B



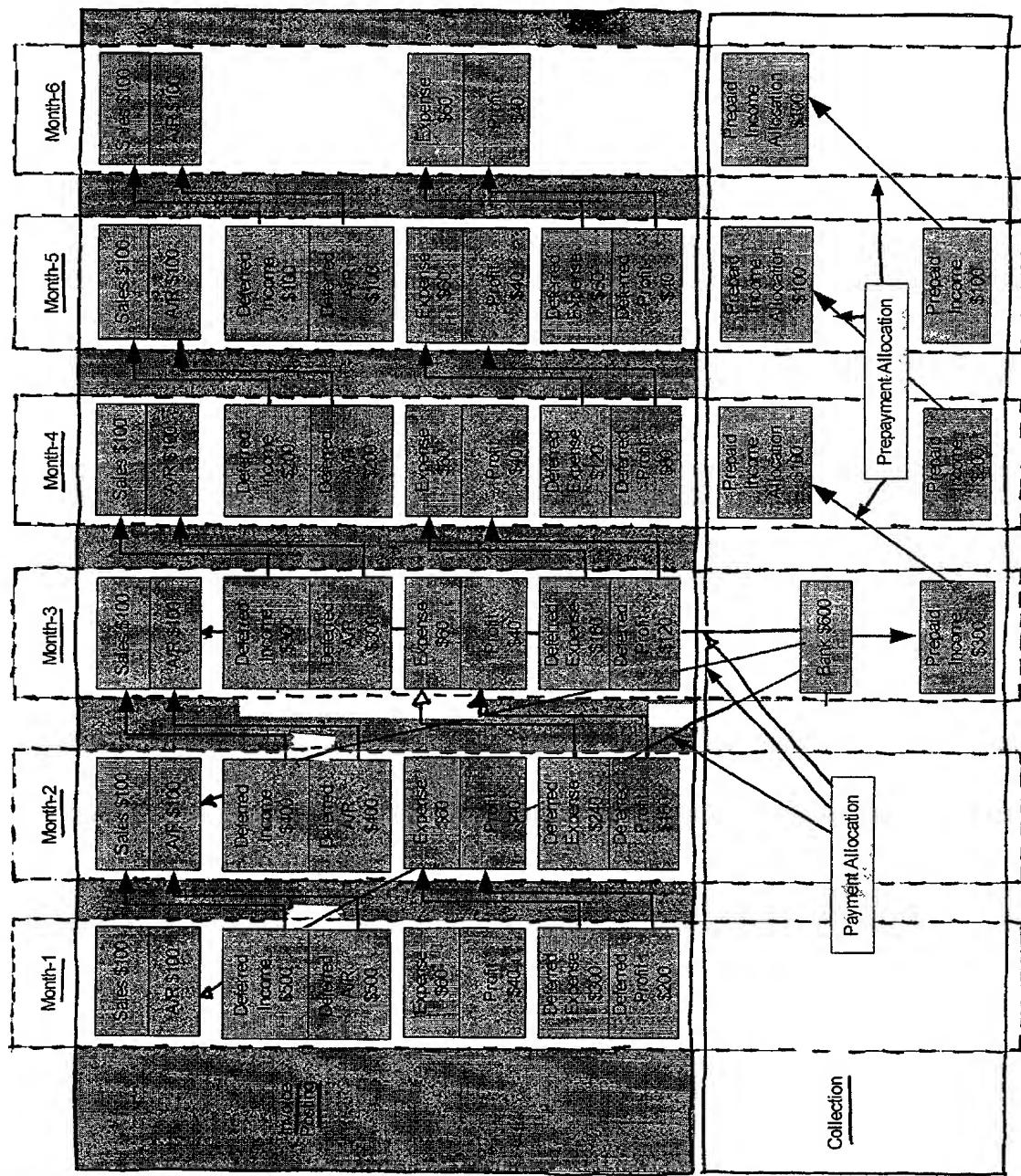


Fig. 11

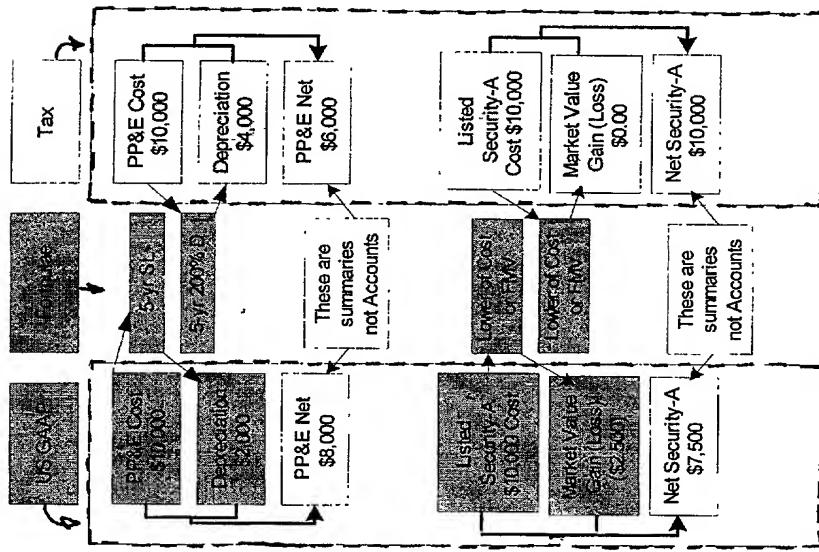


Fig. 12B

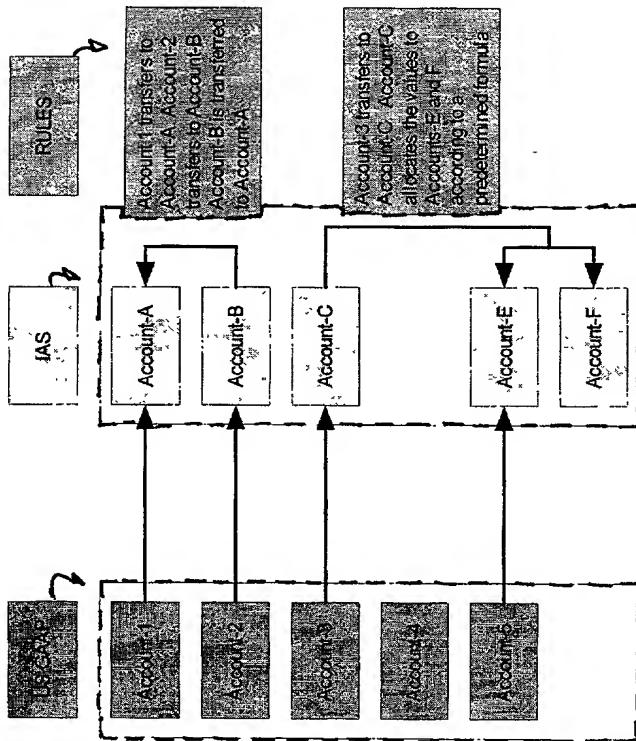


Fig. 12A